THE HON'BLE Ms. JUSTICE G. ROHINI

WRIT PETITION No.17171 OF 1996

ORAL ORDER:

Heard both sides.

This writ petition is filed seeking a declaration that the proceedings dated 20.5.1994 issued by the 1st respondent is arbitrary and illegal.

An identical question has already been considered by a Division Bench of this Court in **Canara Bank v. District Registrar**[1], wherein Section 73 of the Indian Stamp Act, as amended by A.P. Act 17 of 1986 and the Rules made thereunder was declared *ultra vires.*

In view of the ratio laid down by the Division Bench in the above case, the impugned order as well as the consequential demand notice cannot be sustained.

Accordingly, the impugned demand notice is set aside and the writ petition is allowed. No costs.

(G. ROHINI, J.)

19th December, 2006.
Kgr

THE HON'BLE Ms. JUSTICE G. ROHINI

WRIT PETITION No. 17171 OF 1996

19th December, 2006.

Between:

The Anakapalli Cooperative Sugars Limited
No.W/41, Thummapala, Anakapalli R.S.,
Visakhapatnam district, represented by its
Managing Director – Shri P. Bathi Reddy. .. Petitioner.

And

The Deputy Inspector General of
Registration and Stamps,
Visakhapatnam and another. .. Respondents.

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[1] 1997(4) ALD 202 (DB).